

BIFFERATO GENTILOTTI
BIDEN & BALICK

February 21, 2006

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VIA E-FILE AND HAND DELIVERY

The Honorable Kent A. Jordan
United States District Court
for the District of Delaware
J. Caleb Boggs Federal Building
844 N. King Street
Room 6325, Lockbox 10
Wilmington, DE 19801

Re: *In re eToys, Inc.;*
Steven Haas (a/k/a Laser Haas), As President of Collateral Logistics, Inc. v.
Traub, Bonacquist & Fox, et al.
(District Court Case No. 05-829)
Robert K. Alber v. Traub, Bonacquist & Fox, et al.
(District Court Case No. 05-830)
Morris, Nichols, Arsht & Tunnell v. Robert K. Alber, et al.
(District Court Case No. 05-831)

Judge Jordan:

Our office has received letters from Morris, Nichols, Arsht & Tunnell, Jaspan, Schlesinger, Hoffman LLP as counsel for Traub, Bonacquist & Fox, LLP and Saul Ewing as counsel to Barry Gold. All of these parties have indicated their opposition to proceeding with mediation because of the nature of the appeal. I understand that

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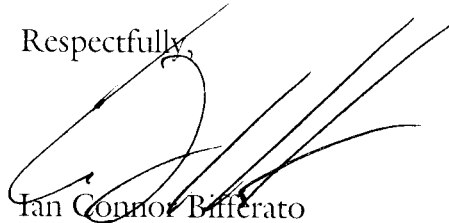
the dispositive motions relative to the appeal have been fully briefed.

Further, on January 5, 2006, I received email from Steven Haas in which he appears to concur that mediation is not appropriate as this juncture (please see attached).

I also received email from Robert K. Alber in response to my office's initial conflict check inquiry (please see attached). Given the positions of the parties and the as sated procedural posture of the appeal, I would respectfully suggest that this matter bypass appellate mediation.

I am of course available at the convenience of the Court and I will proceed in whatever manner the Court deems most appropriate.

Respectfully,

A handwritten signature in black ink, appearing to read "Ian Connor Bifferato", written over the typed name.

Ian Connor Bifferato

ICB/jmr

Enclosures

cc: Gregory W. Werkheiser, Esquire (via fax: 302-658-3989)
Frederick B. Rosner, Esquire (via fax: 302-351-8010)
Steven E. Fox, Esquire (via fax: 212-476-4787)
Mark Minuti, Esquire (via fax: 302-421-5873)
Robert K. Alber (via first class mail)
Steven Haas (via first class mail)